



SELF-CERTIFICATION FOR TRUSTS

Under Automatic Exchange of Financial Account Information

Section A: Trust Information		
Trust Name (full):		
Address (including postcode and country):		
Mailing address (if different from above):		
Country of incorporation/organisation:		
Account Number(s):		
Section B: Trust Tax Residency		
Please indicate ALL countries in which the trust is resident for tax purposes and the relevant Tax Identification Number or Functional Equivalent.		
If the Trust is resident in the United States you must also complete and return IRS (Internal Revenue Service) form W-9 and include any additional tax residencies in the table below.		
Country of Tax Residency	Tax Identification Number(s)	If No TIN Please explain why
Section C: Trust classification for the purposes of FATCA		
Under FATCA, any non-US Entity will either be a Financial Institution (FI) or a Non-Financial Foreign Entity (NFFE/NFE). If you are an FI please complete Section 1 below and if you are an NFFE/NFE please complete Section 2 below to determine the status of the Trust. You will also need to complete Section D.		
1. The Trust is a Financial Institution		
(a) i) The Trust has registered as an FI (including 'Sponsored Investment Entity') - please provide the Trust's Global Intermediary (GIIN) or ii) The Trust is 'Trustee documented' please provide the Trustee FI GIIN iii) The Trust is a 'Sponsored closely held Investment Vehicle' - please provide the GIIN of the sponsoring FI	<input type="text"/> / <input type="text"/> / <input type="text"/> / <input type="text"/>	
Please confirm whether it is the GIIN of the Trust or the Sponsoring FI GIIN:		
Own <input type="checkbox"/>	Sponsoring <input type="checkbox"/>	Name of Sponsor:
(b) If unable to provide a GIIN, please give a reason by ticking one of the boxes below:		
i) The Trust is an 'Exempt Beneficial Owner' (e.g. UK Registered pension scheme)	<input type="checkbox"/>	
ii) The Trust is or intends to be an "Owner-documented FI" (e.g. discretionary managed trust) with James Brearley & Sons; in this case, please complete the Annex.	<input type="checkbox"/>	
iii) The Trust is a 'Certified or otherwise Deemed Compliant FI' (e.g. UK registered charitable trust)	<input type="checkbox"/>	
v) The Trust is a "Non-Participating FI"	<input type="checkbox"/>	
vi) Other reason (Please specify below:)		

2. The Trust is NOT a Financial Institution		
If the Trust is not an FI, it will be considered to be an NFFE/NFE. It can be an Active or Passive NFFE/NFE. Under FATCA, Passive NFFE's/NFE's also have the option of being a Direct Reporting or Sponsored Direct Reporting NFFE/NFE.		
Please note that the concepts of a "Direct Reporting NFFE/NFE" and a "Sponsored Direct Reporting NFFE/NFE" are only applicable to FATCA and do not apply to the CRS.		
Please confirm the status of the Entity:		
Active NFFE/NFE	<input type="checkbox"/>	Please complete sections D and F
Passive NFFE/NFE	<input type="checkbox"/>	Please complete sections D, E and F
Direct Reporting NFFE/NFE	<input type="checkbox"/>	Please provide the NFFE's/NFE GIIN <input type="text"/> / <input type="text"/> / <input type="text"/> / <input type="text"/>
Sponsored Direct Reporting NFFE/NFE	<input type="checkbox"/>	Please provide the GIIN of the NFFE's/ NFE Sponsoring Entity <input type="text"/> / <input type="text"/> / <input type="text"/> / <input type="text"/>

Section D: Trust classification for the purposes of the Common Reporting Standard (CRS) Please tick <u>one</u> of the boxes below:	
Please note if you tick (a) or (b) you may be responsible for reporting any reportable persons to your local tax authority that are resident in a Reportable Jurisdiction.	
a) The Trust is a Managed Investment Entity. (More than 50% of the Trust's gross income is attributable to investment activities AND the Trust has appointed a Financial Institution to manage its assets (in part or in whole) on a discretionary basis)	<input type="checkbox"/>
b) The Trust is a Financial Institution (other than a Managed Investment Entity)	<input type="checkbox"/>
c) The Trust is a Non-Reporting Financial Institution (i.e. Governmental Entity)	<input type="checkbox"/>
d) The Trust is an Active NFFE/NFE	<input type="checkbox"/>
e) The Trust is a Passive NFFE – if you tick this box please complete Section E below	<input type="checkbox"/>

Section E: 'Passive NFFE' Controlling Persons Self-Declaration of Tax Residency
Please complete this section only if:
i) you have declared the Trust to be a 'Passive NFFE' in sections C or D or
ii) the Trust is a Managed Investment Entity tax resident in a jurisdiction that is not a Participating Jurisdiction (see glossary)
Please could you list in the table on page 4 each Controlling Person, confirming ALL countries of tax residency and ALL Tax Identification Numbers for EACH Controlling Person. If a Controlling Person is a US citizen, US Green Card holder, or US resident, you must include United States in this table along with his/her US Tax Identification Number.

Declaration Section(To be completed by all Trusts)	
1) I confirm that as per UK guidance I am authorised to sign this form and that the information provided is, to the best of my knowledge and belief, accurate and complete.	
2) I undertake to advise promptly of any Change in Circumstances which causes the information contained herein to become incorrect or incomplete and to provide an updated declaration within 30 days of such a Change in Circumstances.	
3) I am aware that in certain circumstances James Brearley & Sons will be obliged to share information with UK tax authorities, who may pass it on to other tax authorities.	
4) If the Entity is classified as a Passive NFFE I can confirm that I have provided information relating to all Controlling Persons in the Table on Page 4.	
Signature:	Print Name:
Date:	Capacity:

ANNEX

'Owner-documented FIs'

Please note that the concept of "Owner-documented FIs" is only applicable to FATCA and not the CRS.

This section must be completed by Trusts that declare in Section C.1.b) to be an FI and intend to be an "Owner-Documented FI" with James Brearley & Sons.

UK legislation based on international information exchange agreements provides that an Entity which qualifies as an 'Owner-documented FI' will not have to register with the IRS nor obtain a GIIN.

Section A: Qualification for Owner-Documented FI Status

In order to qualify as an 'Owner-documented FI', the Trust must meet ALL of the conditions in Section A. To confirm that the Trust meets the requirements to qualify as an "Owner-documented FI" please answer the following three questions and indicate "T" (True) or "F" (False) in the column on the right:

	T / F
1. The Trust does not maintain a financial account for any Non-Participating Financial Institution i.e a Non-Participating FI does not hold an equity interest or debt interest in the Trust.	
2. The Trust is not owned by, nor a member of, a group of Related Entities with any FI that is a depository, custodial or specified insurance company as defined in UK legislation.	
3. The Trust provides James Brearley & Sons information regarding all persons – both natural and legal persons – that hold direct or indirect equity or debt interest in the Entity.	

Information regarding equity and debt holders of the Trust is required in order to enable James Brearley & Sons to determine whether it is obliged to submit certain information regarding the Trust account to UK tax authorities. The information required to be provided applies to:

- All beneficial owners of all or a portion in the Trust
- All beneficiaries that are entitled to receive directly or indirectly a mandatory distribution from the Trust
- All beneficiaries that received a discretionary distribution from the Trust in the calendar year
- All settlors, trustees and all persons exercising ultimate effective control over the Trust
- All persons that hold a direct or indirect debt interest in the Trust (including direct or indirect equity interests in a debt holder of the Trust)

Only where ALL responses to the questions in Section A are T" will the Trust qualify for Owner-Documented FI status and you may proceed to Section B of this Annex. Otherwise please refer to your Account Executive.

Section B: Trust Owner Information

Please provide information regarding the Trust Interest Holders as required by Section A.3 of this Annex. Include all persons – both natural and legal persons – that hold direct or indirect equity or debt interest in the Trust as defined above. Indicate all countries of tax residence of each person and where such person is a US citizen, US Green Card holder, or US resident or US entity, you must include United States in this table along with his/her US Tax Identification Number. We will then check whether we already have appropriate documentation for these persons on file, or whether we are obliged to request further documentation from you.

Note that additional information may be required and this may include appropriate documentation already obtained for UK regulatory purposes. Nevertheless James Brearley & Sons may be obliged to request further documentation from you. Please complete the following with information on all direct equity/debt holders of the Entity. Please also provide information for all indirect equity/debt holders if applicable.

Section C: Declaration Section Annex: Owner Documented FIs Only

- 1) I confirm that as per UK guidance I am authorised to sign this form and that the information provided is, to the best of my knowledge and belief, accurate and complete.
- 2) I undertake to advise promptly of any Change in Circumstances which causes the information contained herein to become incorrect or incomplete and to provide an updated declaration within 30 days of such a change in circumstances. This includes in particular details of beneficiaries who receive a discretionary distribution in future and whose details have not yet been included in Section B: 'Trust Interest Holder Information' above.
- 3) I am aware that in certain circumstance James Brearley & Sons will be obliged to share information with UK tax authorities, who may pass it on to the tax authorities of other countries.
- 4) I am aware that this Owner-documented FO (ODFI) Agreement is only applicable to the reporting of US persons under FATCA regulations and therefore the Trustee remains responsible for meeting any reporting obligations under the CRS regulations.
- 5) If the Entity is taking advantage of the OFDI classification under the FATCA Agreement I can confirm that I have provided information relating to all Direct and Indirect Interest Holders in the Entity in the table on page 4.

Signature:	Print Name:
Date:	Capacity:

CONTACT DETAILS

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